

Agenda Item	4
Report No	AS/24/21

THE HIGHLAND COUNCIL

Committee: Audit and Scrutiny Committee

Date: 25 November 2021

Report Title: **Audited Accounts 2020/21**

Report By: Executive Chief Officer – Resources and Finance

1. **Purpose/Executive Summary**

- 1.1 To present the audited accounts of The Highland Council for financial year 2020/21.
- 1.2 To explain the impact of changes made during the audit process.

2. **Recommendations**

- 2.1 Members are asked to:
 - i. Approve the audited accounts for signature.

3. **Implications**

- 3.1 Resource see 5.1
- 3.2 Legal – none
- 3.3 Community (Equality, Poverty, Rural and Island) – none
- 3.4 Climate Change / Carbon Clever – none
- 3.5 Risk – none
- 3.6 Gaelic - none

4. Annual Accounts

- 4.1 The full Annual Accounts document for 2020/21 can be found at the following link on the Council's website:

https://www.highland.gov.uk/downloads/download/539/annual_accounts

5. Effect of Changes

- 5.1 The corrected misstatements listed in the Audit Report were required in order to comply with proper accounting practice and have not impacted on the level of resources available to The Council Group: the changes have decreased the value of net assets shown in the balance sheet.

Designation: Executive Chief Officer – Resources and Finance

Date: 11 November 2021

Author: Margaret Grigor

Background Papers:

https://www.highland.gov.uk/download/meetings/id/78409/9ii_annual_accounts_202021_and_revenue_and_capital_budget_out-turn_figures